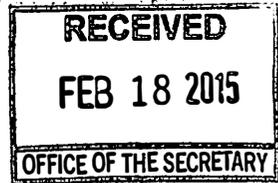


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**UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING  
File No. 3-16182**

**In the Matter of  
  
PAUL EDWARD "ED" LLOYD, JR.,  
CPA,  
  
Respondent.**

**DIVISION OF ENFORCEMENT'S  
WITNESS LIST**

<u>Name</u>	<u>Contact</u>	<u>Summary of Expected Testimony</u>
John Adams, SEC National Exam Program	Robert F. Schroeder, Brian M. Basinger [REDACTED] [REDACTED]	The SEC National Exam Program's March 2013 examination of LPL's Charlotte branch office where Respondent worked and questioning of Respondent regarding the Forest Conservation entities.
Gary S. Appel, Tax client of Paul [REDACTED]	Gary S. Appel [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Branch Banking and Trust Co. ("BB&T") Custodian of Records	Branch Banking and Trust Co. ("BB&T") Custodian of Records [REDACTED] [REDACTED] [REDACTED] [REDACTED]	For authentication of BB&T's productions to the SEC in this matter in response to the DOE's subpoenas for records.
Raymond R. Bouley, Tax client of Paul [REDACTED]	Raymond R. Bouley [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.

<u>Name</u>	<u>Contact</u>	<u>Summary of Expected Testimony</u>
Vernon R. "Ray" Branch, Tax client and advisory [REDACTED] "Ed" Lloyd, Jr.	Vernon R. "Ray" Branch [REDACTED] [REDACTED]	Respondent's offer and [REDACTED] Conservation securities to his tax planning and/or advisory clients.
Christopher R. Brown, Tax client of Paul Edward "Ed" Lloyd, Jr.	Michael L. Brown Alston & Bird One Atlantic Center [REDACTED] [REDACTED] [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to [REDACTED] [REDACTED]
Jennifer Brown, Tax client of Paul Edward "Ed" Lloyd, Jr.	Michael L. Brown Alston & Bird One Atlantic Center [REDACTED] [REDACTED] [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to [REDACTED] [REDACTED]
James R. Carson, III, Tax client of Paul Edward "Ed" Lloyd, Jr.	[REDACTED] [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Edmund Cash, Manager of Maple Equestrian, LLC	Edmund Cash, Manager of Maple Equestrian, LLC, c/o Peter J. Hardin, Esq. Sirote & Permutt, P.C. [REDACTED] [REDACTED]	For authenticating Maple Equestrian's production to the SEC in this matter in response to the DOE's [REDACTED] testimony regarding the Maple Equestrian summary.
Jarrett W. Clay, Tax client of Paul Edward "Ed" Lloyd, Jr.	Jarrett W. Clay [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.

<u>Name</u>	<u>Contact</u>	<u>Summary of Expected Testimony</u>
Erin Dethlefsen, LPL Branch Examiner	Matt Meisner and James S. Shorris Legal Department LPL Financial LLC [REDACTED] [REDACTED] [REDACTED] [REDACTED]	Results and findings of LPL's February 2013 branch examination of the LPL Charlotte branch where Respondent worked.
Jesse Garrett, Tax client of Paul Edward "Ed" Lloyd, Jr.	Jesse Garrett [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Arthur Goolsby, Jr., Manager of Piney Cumberland Holdings, LLC and Meadow Creek Holdings, LLC	Arthur Goolsby, Jr., Manager of Piney Cumberland Holdings, LLC c/o Peter J. Hardin, Esq. Sirote & Permutt, P.C. [REDACTED] [REDACTED]	For authenticating the Piney Cumberland and Meadow Creek productions to the SEC in this matter in response to the DOE's subpoenas for records and testimony regarding the offering summaries for each entity.
Timothy K. Goss, Tax client and advisory client of Paul Edward "Ed" Lloyd, Jr.	Timothy K. Goss [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Dennis J. Hall, Tax client of Paul Edward "Ed" Lloyd, Jr.	Dennis J. Hall [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Peter J. Hardin, Esq.	c/o James Sturdivant, Esq. Sirote & Permutt, P.C. [REDACTED] [REDACTED]	Respondent's purchase of private offering ownership units for the Forest Conservation entities.
Ashley Shawn Hooks, Tax client of Paul Edward "Ed" Lloyd, Jr.	Ashley Shawn Hooks [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.

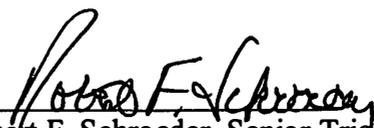
<u>Name</u>	<u>Contact</u>	<u>Summary of Expected Testimony</u>
James J. Jones, Tax client of Paul Edward "Ed" Lloyd, Jr.	James J. Jones [REDACTED] [REDACTED] or [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Steven M. Kezman, Tax client of Paul Edward "Ed" Lloyd, Jr.	Steven M. Kezman [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Michael L. Knight, Tax client of Paul Edward "Ed" Lloyd, Jr.	Michael L. Knight [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Paul Edward Lloyd, Jr., Owner of Ed Lloyd & Associates, PLLC, and former registered representative and associated person of LPL Financial	Frederick K. Sharpless Sharpless Stavola P.A. [REDACTED] [REDACTED] [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Mark S. Losby, Tax client of Paul Edward "Ed" Lloyd, Jr.	Mark S. Losby [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
LPL Financial LLC Custodian of Records	LPL Financial, LLC Custodian of Records [REDACTED] [REDACTED]	For authenticating LPL's production to the SEC in this matter in response to the DOE subpoena to LPL.
Charles A. Maimone, Tax client of Paul Edward "Ed" Lloyd, Jr.	Charles A. Maimone [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.

<u>Name</u>	<u>Contact</u>	<u>Summary Expected Testimony</u>
Amy Malloy, Tax client of Paul Edward "Ed" Lloyd, Jr.	Amy Malloy [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Michael Malloy, Tax client of Paul Edward "Ed" Lloyd, Jr.	Michael Malloy [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Kyle Martel, Tax client of Paul Edward "Ed" Lloyd, Jr.	Kyle Martel [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
David McClellan, SEC National Exam Program	Robert F. Schroeder, Brian M. Basinger [REDACTED] [REDACTED]	The SEC National Exam Program's March 2013 examination of LPL's Charlotte branch office where Respondent worked and questioning of Respondent regarding the Forest Conservation entities.
William "Billy" H. Mitchell, Tax client of Paul Edward "Ed" Lloyd, Jr.	William "Billy" H. Mitchell [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Gregory Michael Orr, Tax client of Paul Edward "Ed" Lloyd, Jr.	Gregory Michael Orr [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Shaun E. Orr, Tax client of Paul Edward "Ed" Lloyd, Jr.	Shaun E. Orr [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.

<u>Name</u>	<u>Contact</u>	<u>Summary of Expected Testimony</u>
Amanda Pilman, Assistant to Paul Edward "Ed" Lloyd, Jr.	Frederick K. Sharpless Sharpless Stavola P.A. [REDACTED] [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory client.
Leslie "Lee" S. Powell, Tax client and advisory client of Paul Edward "Ed" Lloyd, Jr.	Leslie "Lee" S. Powell [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Larry E. Price, Tax client and advisory client of Paul Edward "Ed" Lloyd, Jr.	Larry E. Price [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Neal Seiden SEC Accountant	Robert F. Schroeder, Brian M. Basinger [REDACTED] [REDACTED]	Summary witness regarding Forest [REDACTED] investments and net profits, in the form of tax savings, for investors.
Bob Shelly, Tax client of Paul Edward "Ed" Lloyd, Jr.	Robert G. Shelley [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
John Mark Smith, Tax client of Paul Edward "Ed" Lloyd, Jr.	John Mark Smith [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Alex Sywak Reviewing Principal The Strategic Financial Alliance, Inc.	Alex Sywak c/o Ms. Lori Patterson, Esq. Baker, Donelson, Bearman, Caldwell & Berkowitz, PC First Tennessee Building [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.

<u>Name</u>	<u>Contact</u>	<u>Summary of Expected Testimony</u>
The Strategic Financial Alliance, Inc., Custodian of Records	The Strategic Financial Alliance, Inc., Custodian of Records c/o Ms. Lori Patterson, Esq. Baker, Donelson, Bearman, Caldwell & Berkowitz, PC First Tennessee Building [REDACTED] [REDACTED]	For authenticating SFA's production of documents in this matter to the SEC in response to the DOE's subpoena to SFA.
Bruce R. Willette, Tax client of Paul Edward "Ed" Lloyd, Jr.	Bruce R. Willette [REDACTED] [REDACTED]	Respondent's offer and sale of Forest Conservation securities to his tax planning and/or advisory clients.
Nancy G. Zak, Former registered representative for Strategic Financial Alliance	James H. Cox Law Offices of James H. Cox, LLC [REDACTED] [REDACTED] [REDACTED] [REDACTED]	Respondent's interactions with Strategic Financial Alliance concerning the offer, sale and purchase of securities.

This 13 day of February 2015

  
 Robert F. Schroeder, Senior Trial Counsel  
 Brian M. Basinger, Counsel  
 Counsels for Division of Enforcement  
 Securities and Exchange Commission  
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